

RHODE ISLAND DIVISION OF TAXATIONPersonal Income Tax
Credit for Qualifying Surviving Spouse_____
Taxpayer's full name_____
Social Security #_____
Address - number and street, city, state and ZIP_____
Deceased Spouse's Name_____
Date of Death**REFER TO INSTRUCTIONS ON BACK OF THIS FORM**Section I: Qualification Questions:Check One

- | | Yes | No |
|--|--------------------------|--------------------------|
| A. Did you file your federal income tax return for this year as a "surviving spouse"? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Were you legally domiciled in Rhode Island for all of this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Were you 65 years of age or older at December 31st of this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Was your adjusted gross income for Rhode Island income tax purposes less than \$25,000? | <input type="checkbox"/> | <input type="checkbox"/> |
| E. Do you have a dependent child that can be claimed on your Federal and/or RI tax return? | <input type="checkbox"/> | <input type="checkbox"/> |

IF YOU ANSWERED NO TO ANY QUESTION, YOU ARE NOT ELIGIBLE!
DO NOT COMPLETE THIS FORM!

Section II: Calculation of the Credit:

- Enter the amount of adjusted gross income for Rhode Island income tax purposes from your Rhode Island personal income tax return: (less than \$25,000 but not less than 0) \$ _____
- Credit rate _____ 2%
- Tentative credit- Multiply line 1 by line 2; maximum \$500.00 \$ _____
- Rhode Island Tax - enter the amount from Line 2 of your RI return \$ _____
- Credit - the smaller of Lines 3 or 4, but not to exceed \$500. Enter here and on Line 3E of your Rhode Island personal income tax return. \$ _____

Section III: Taxpayer Certification:

I, _____, certify under penalties of perjury that I, for the tax year indicated, filed my federal income tax return as a "surviving spouse" under the Internal Revenue Code, applicable for the subject tax year, and that I was domiciled in the state of Rhode Island for the entire tax year, and that I am 65 years of age or older and that my adjusted gross income for Rhode Island personal income tax purposes is less than \$25,000.00 as shown on the return to which this form has been appended for credit.

Taxpayer Signature_____
Date

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Personal Income Tax
Credit for Qualifying Surviving Spouse

General: Under the provisions of Title 44, Chapter 30, Section 26, and individual who qualifies the files as a "surviving spouse" under the Internal Revenue Code, applicable for the subject tax year, and who was domiciled in the state of Rhode Island for the entire tax year and who is 65 years of age or older and has an adjusted gross income of less than \$25,000 shall be entitled to a 2% tax credit based on adjusted gross income, up to a maximum of \$500.00.

This credit is not refundable, amounts of unused credits may not be carried forward to any other tax year and the credit is only available for the year in which it is claimed.

Documentation: Taxpayers claiming this credit agree to furnish, upon the Division of Taxation's request, any and all necessary documents sufficient to prove the taxpayer's domicile and other assertions made concerning qualification for this credit.

Federal Audit: In addition to the general information furnished all taxpayers with their personal income tax return forms concerning their responsibility to notify the Division of Taxation when the Internal Revenue Service changes their federal income tax, a taxpayer claiming this credit is reminded that if the Internal Revenue Service changes his or her federal income tax in a manner which changes the taxpayer's adjusted gross income for Rhode Island personal income tax purposes or his or her ability to file his or her return as a "surviving spouse", the taxpayer has 90 days to report the change to the Division of Taxation.